

SUSTAINABILITY REPORT

2023









LIFE CYCLE ENGINEERING S.P.A.

Sustainability Report Ed. I - 2023

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LETTER TO STAKEHOLDERS

Founded in 1999 by the collaboration of a few dedicated enthusiasts, repositories of a small niche of specific knowledge known as LCA-Life Cycle Assessment, today, Life Cycle Engineering (LCE) can count on more than twenty-five years of presence in the international environmental research and consulting sector.

Our reality is characterized by independent and qualified support to industry and trade associations on "**life cycle thinking**" issues, i.e., ranging from tools for assessing the environmental impact of processes and products along the value chain to communicating results obtained and defining strategies for reducing impacts. Over the years, we have consolidated our participation in European Union funded research projects, reflecting our willingness to invest in forward-looking issues whose sustainability assessment requires high-level skills and organizational capacity.

LCE's founding principle is to combine sustainability issues with objective methods

of quantifying energy and environmental impacts to support companies in defining concrete and effective eco-efficiency strategies that help to make their market presence durable and distinctive. We believe that technical evaluation should also uphold communication. That's why we have established double internal support from the outset: the Technical Committee to maintain the high quality of our work and the graphics and communication team to enhance the results of our projects with graphic design elements.

Another element underpinning our reality from the outset was a shared desire to create a work environment characterized by mutual respect, well-being, and cooperation. This approach has helped us to respond to the COVID-19 pandemic with agility and readiness, as we had already established concrete policies to support our employees with dedicated work-life balance arrangements years earlier.

Throughout the years, despite facing various

challenges, LCE has managed to grow while preserving its independence and identity. This has strengthened our confidence in the people working with us and has helped the creation of a competent, diverse, and cohesive group. Today, LCE has been enriched by two additional entities: the acquisition of the IT company, ZProtocol, and the creation of a subsidiary specialized in ESG services, Diligèa ESG Enabler. These additions have allowed us to broaden the spectrum of our services, while maintaining the same high level of technical expertise that sets us apart.

This year, we have decided to shape our first Sustainability Report as part of our journey of growth and improvement. The report aims to communicate our values and formalize the actions we have taken to reduce our impacts.

While we are accustomed to thinking, designing, and writing sustainability reports with our clients and partners, this exercise highlighted even more how identifying material issues and subsequent mitigation



possibilities represent a challenge that only a close-knit group composed of diverse expertise can answer.

As a first internal assessment step, since 2012 LCE has been ISO 9001 certified, ensuring a comprehensive quality management system that guarantees service excellence across all aspects of our operations. Furthermore, to reinforce our commitment to data security and privacy, we aim to implement the ISO 27001 Information Security Management System certification by 2025. Simultaneously, LCE has been ISO 14064-1 certified since 2019, allowing us to have consolidated accounting to simulate the effects of improvement initiatives on our Carbon Footprint. These certifications were the starting reference for planning a series of actions that will be described in this report, a commitment we are making for the benefit of all the people who work at LCE, members, and stakeholders.

Enjoy reading.



STEFANO ROSSI Mechanical Engineer

CHAPTER 1 LIFE CYCLE ENGINEERING



1.1 ABOUT US

Life Cycle Engineering (LCE) is an **independent consulting firm** that supports private companies and business associations with professional solutions and tools for Life Cycle Assessment (LCA), eco-design, environmental communication, and regulatory compliance.

Our core business is to provide highly qualified consultancy services through our interdisciplinary team of experienced engineers, environmental scientists, chemists, economists, and biologists. We believe sustainability is a journey, not a destination—an ambitious journey to be planned carefully. For this reason, we support companies on their sustainable development path, managing with them all the phases, from strategic planning to concrete implementation and communication of the achieved results.



With more than **25 years of experience in the environmental consulting market** and supported by a highly specialized and multidisciplinary team, our continuous desire to grow, discover, and help more companies understand sustainability as a true business value remains as present as ever.

Our mission is to empower companies and organizations to understand, improve, and communicate their environmental and social footprint, aiming at maintaining a positive impact on society and the planet.

Thanks to LCE's partners, who kept investing in the business reality, our growth over time has been constant but steady, just like the pace of mountain people.

OUR CERTIFICATIONS



At LCE, we have always tried to stay true to our identity, avoiding conforming to the volatile marketing trends. This approach has allowed us to create a unique company characterized by **technical expertise and care for human capital**. As of today, we continue to engage in what we do with the same professionalism, expertise, and passion that have distinguished us since our beginning.

OUR HEADQUARTER

LCE's headquarter is located within the Environment Park in Turin, a purpose-driven hub dedicated to Science and Technology for the Environment created by Turin municipality. The park provides customized spaces and expertise to universities and research centers, creating a unique environment for collaborative progress.

Environment Park is not only an innovation hub but also a unique campus featuring numerous green building solutions: green roofs and walls, rainwater harvesting systems, radiant ceiling and floor systems, a hydroelectric power plant, electric vehicle charging stations, and even a rooftop apiary.

The Park is also ISO 14001 certified, ensuring that the facility integrates environmental management practices, such as environmental protection, pollution prevention, and reduction of energy and resource consumption that benefit all companies within the Park. In addition, the Park is implementing a comprehensive plan to monitor and subsequently reduce its emissions.









+ 16.000 M² **OF GREEN ROOF COVERINGS**



PHOTOVOLTAIC PANELS





ELECTRIC VEHICLE CHARGING STATIONS



ROOFTOP

ΔΡΙΔΡΥ

LCE - TURIN OFFICE

Via Livorno 60 -Environment Park 10144 Turin, Italy





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1.2 CORE VALUES

SUSTAINABLE **IMPACT**

Our core mission is to support private companies and business associations to improve their environmental impacts beyond political or social contexts. Our first goal is to implement more sustainable ways of operating, ensuring that businesses can succeed sustainably and contribute positively to the environment. For this reason, over the years, we have remained apolitical and independent.

TECHNICAL **EXPERTISE**



Founded by the collaboration of skilled researchers, our technical expertise remains the foundation of all LCE services. We ensure that every assertion is backed up by empirical evidence, marketing our capabilities on tangible expertise. To maintain this high standard of technical excellence, we have established an internal Technical Committee dedicated to upholding and periodically advancing our know-how.

ORGANIZATIONAL



The principle that people, their minds, and talents are integral to a consulting firm's success and quality of services. From the outset, we aimed to create a working environment that, within a dedicated organizational structure, allows individuals to grow over time, with the stimulus to specialize in areas of their interest to make each business unit shine in particular areas. This model, part of our trademark, promotes both collaboration and independence among employees.

HUMAN CAPITAL

We are committed to establishing a workplace that is flexible in its operations by prioritizing employees' well-being and promoting a healthy work-life balance. This has allowed us to put together a team of highly qualified people with expertise and passion for our mission who share the same work ethic based on collaboration and kindness.

CUSTOMER CARE



We prioritize reliability, customized services, and responsiveness, ensuring our clients receive tailored solutions in a timely manner.



in a constantly evolving context.

INNOVATION



Innovation is at the core of LCE's mission. It drives us to seek new ways to improve and expand our services while continuing to learn about the latest advancements in sustainability.





Expanding into emerging areas of sustainability allows us to diversify our services and gain expertise in various domains



1.3 OUR STORY

We were born in the mid 1990s as an engineering firm of four people, pioneers in Italy and Europe of the application the Life Cycle Assessment (LCA) methodology. At that time, LCA was a niche field just beginning to gain traction. Recognizing its potential for revolutionary impact in the corporate world, we have invested in our know-how to provide objective methods for **quantifying environmental impacts**. As a result, we became one of the first companies in Europe capable of objectively quantifying and identifying environmental impacts.

Over time, we have continued to grow in numbers, both in human resources and environmental services offered, creating a cohesive and multidisciplinary team of over 30 resources. Today, we are an "all-around" service company that takes care of sustainability with a 360° approach: from **environmental impact calculations** to **strategic consulting**, from **environmental communication** to **regulatory compliance**, and from **eco-design** to software development **for environmental analysis**.

This growth has been further accelerated by the integration of **ZProtocol**, a software house specializing in web and Excel platform development, and **Diligea ESG Enabler**, a consulting firm providing integrated support on environmental, social, and governance issues. Together, these additions have enhanced our capabilities and solidified our position as a Group.













2024

LCE SUSTAINABILITY REPORT: **FIRST EDITION**

DILIGÈA ESG ENABLER

In 2023, in collaboration with BGR Tax & Legal, a consultancy firm specializing in tax, corporate, and finance matters, LCE founded Diligèa ESG enabler, an independent corporation dedicated to sustainability issues. The goal was to create an entity that could provide support and assistance to national companies and organizations on environmental, social, and governance (ESG) topics.

The success of this venture stems from the synergy between the two organizations, both an history of more than thirty years of success and connected by the same commitment to professionalism and expertise in their respective fields. By integrating diverse but complementary skills, Diligèa ESG Enabler combines LCE's environmental engineering expertise with BGR's business consultancy acumen.

This long-lasting collaboration has enabled LCE to incorporate specific ESG solutions into its service offerings, including CSRD reporting, EU Taxonomy alignment, ESG strategy development, and more, enhancing its ability to support sustainable practices across various industries.

In 2017, ZProtocol Snc, a company specializing in IT services, was founded by combining the two founders' passions and skills for IT and design. In 2023, LCE, a long-standing client of ZProtocol, acquired the company to better manage increasingly structured clients and projects, thus forming a subsidiary.

Today, ZProtocol (ZP) is the software house of LCE, with decades of experience in LCA, CSR and HSE tools, as well as in environmental impact analysis and the design and implementation of web and desktop platforms. The integration of ZProtocol has enabled LCE to acquire IT expertise, developing fully customizable services geared toward managing data collection and analysis in the field of product and process sustainability.



dilioèa

1.4 CORPORATE CULTURE

At LCE, our corporate culture is defined by several key pillars that embody our values and shape our work environment. These pillars are supported by the testimonials of our employees, who, through an internal questionnaire, have illustrated how these principles manifest in our daily operations:



ZPROTOCOL



Supporting client needs and schedules.

- Flexible work hours and work-life balance.
- Commitment to quality work with solid and diverse
- Continuous development and updating of skills.

Shared passion for sustainability across various realms.

- **Expertise** in Life Cycle Assessment (LCA).
- Continuous study and deepening of emerging
- Constructive and non-competitive work environment.
- Equal task diversification based on skills and personal
- Individual recognition and appreciation.

1.5 SERVICES

WE HELP **COMPANIES TO:**

DEVELOP

A ROBUST SUSTAINABILITY STRATEGY.

MEASURE

IMPACTS AND PROGRESS OVER TIME.

ENSURE

COMPLIANCE WITH ENVIRONMENTAL AND SAFETY ISSUES.

COMMUNICATE

SUSTAINABILITY PERFORMANCE **ACCURATELY (AVOIDING GREENWASHING).**

We support companies and organizations in improving and communicating their environmental, social, and economic sustainability.

Across the services we offer, we ensure that:

- Data and technical expertise consistently support our activities.
- Every solution is tailor-made to the client's needs.
- We stay up-to-date with the latest regulations and methodologies, continually monitoring and exploring evolving sustainability issues.

OUR SERVICES RANGE OVER **DIFFERENT AREAS, INCLUDING:**

ÀC

Strategy

We define mid and long-term activity strategy to address future challenges.

SERVICES



Web tool

We create web-based platform that support companies in process/product data collection, analysis and reporting.



Communication

We use clear communication tools to inform stakeholders about an organization's sustainability-related performances and commitments.

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Measurements

We quantify and track organizations' or products' environmental performance over time, including life-cycle assessment of their entire lifespan.



Compliance

We design Company Management Systems to ensure compliance with environmental and safety law requirements.

TECHNICAL ENGAGEMENT

To stay at the forefront of evolving methodologies in Life Cycle Assessment (LCA) and Environmental Product Declarations (EPD), LCE actively participates in several international research and study initiatives:

INTERNATIONAL EPD SYSTEM

LCE has been collaborating with the **International EPD System since the early 2000s**, the world's first and longest-operating Environmental Product Declaration (EPD) programme, which provides a standardized framework for transparent and comparable reporting of environmental impacts of products and services. In 2024, one of our long-standing employees will serve as the **Head of Chair of the Technical Committee** as well as being an ongoing member of the International Advisory Board.

INTERNATIONAL JOURNAL OF LCA

LCE has been a member of the **Editorial Board for the International Journal of Life Cycle Assessment** for more than two decades, the premier journal dedicated entirely to LCA and related methods. This role involves reviewing scientific articles on LCA topics, allowing us to remain connected with the latest research and advancements in the field.

OUR CORE BUSINESS: THE LIFE CYCLE ASSESSMENT METHODOLOGY

Life Cycle Assessment (LCA) is a methodology to assess the environmental impacts associated with a product or a process throughout its life cycle, starting from the production of raw materials until the use and end of life phases.

The LCA approach allows for an **overview of the production system** and its environmental effects along the entire supply chain. It takes into consideration all the comprising phases while evaluating the correlations. The methodology is internationally regulated by the **ISO 14040 and 14044** standards which define its structure and guidelines for a right application. The added value of an LCA is the **analogical (software) model** of the studied system that allows, amongst other things, to **simulate** the consequences of variations in the supply chain considered. Thanks to its ability to evaluate products and services' life cycle, **LCA represents an important assessment tool for any companies' sustainability strategy.**

This method has always been central for LCE, serving as the foundation for various sustainability assessment metrics, including Environmental Product Declarations (EPD), Carbon Footprint of Products (CFP) and Organizations (CFO), Product Environmental Footprint (PEF), and others. We have started to study and master LCA back in 1994 when LCA was a new concept just introduced in Italy. Since then, we have continued to look into it and have published different papers, books and manuals to convey as much as possible our knowledge and experience on LCA.

Our books follow the evolution of the use of LCA by company and society, from a topic specifically dedicated **to researchers and students to a scientific support for environmental communication** to its embedding into companies' business strategy.



EUROPEAN UNION FUNDED PROJECTS

Participating in EU funded projects is a significant and proud part of our identity and work, as it means working at the forefront of sustainability in cutting-edge technological innovation areas. European projects not only offer a network of opportunities but also deepen our understanding of technological aspects, consolidating our know-how. For these reasons, we believe that the ability to collaborate with companies on innovative solutions within a European context adds value to our work.

Over the years, LCE has gained extensive and relevant experience in this area, participating in more than 20 European and International funded projects. In these projects, LCE brings a variety of services, including environmental sustainability assessment, life cycle costing and social LCA, communications and dissemination activities, and financial administration.

Our willingness to invest in the international context has brought us to reach the role of Coordinator of a European project for the first time in 2023.

> **INVOLVED IN MORE THAN 20 EUROPEAN AND INTERNATIONAL FUNDED PROJECTS SINCE LATE NINETIES**



FOR THE FIRST TIME AS COORDINATOR OF A EUROPEAN H2020 PROJECT IN 2023

PARTICIPATING

IN 10 EUROPEAN PROJECTS, 5 OF WHICH ARE DEDICATED TO THE SUSTAINABLE DEVELOPMENT OF **INNOVATIVE BATTERY SYSTEMS.**



EU PROJECTS FROM THE LAST FIVE YEARS ONGOING AND COMPLETED FASTER FASTER H2020 2024-28 SOURCE SOURCE H2020 2023-26 RAPI RAPIDDRY LIFE 2020-2022



CO₂FOKUS H2020²2019-2023



CIRCWIND H2020 2019-2023





ATENA+ H2020 2024-28



SEATBELT H2020 2022-26



SAFELIMOVE H2020 2020-24



SELECTIVELI H2020 2019-2024



IMAGE LIFE 2021-2024



UTILE EDF 2023-2026



HI4S LIFE 2021-2024



PLENITUDE H2020 2019-2024

SOLIDBAT

SOLIDBAT H2020 2019-2024

CHAPTER 2 OUR IMPACT



2.1 OUR APPROACH

At LCE, our approach is rooted in the comprehensive concept of "quality"— quality of our environmental services, quality of employee's well-being, and quality of governance. We are committed to sustainability with a holistic approach, caring about our people as much as the environment.



Our commitment to environmental sustainability is reflected in our dedication **to helping clients enhance their positive impact**. Our approach includes:



Providing high-quality services focused on tangible environmental benefits.

Utilizing our extensive experience in Life Cycle Assessment (LCA) to deliver reliable and effective solutions.

Expanding into emerging sustainability areas to stay ahead of industry trends.

Leveraging our qualified technical expertise to ensure every project meets the highest standards.

INTERNAL ENVIRONMENTAL COMMITMENT

Within our organization, we foster **a culture of eco-thinking and passion for sustainability** in all its forms. This commitment is evident in various forms and practices:

Promoting genuine interest and sensitivity towards environmental issues among our employees.

Embedding scientific approach and eco-consciousness in our company DNA.

Encouraging employees to engage in sustainable practices both professionally and personally.

Implementing concrete steps to reduce our organization's Carbon Footprint and overall environmental impact.

2. PEOPLE

At LCE, we **prioritize our employees' well-being and professional growth**, recognizing that people are our most **valuable asset**. Our approach includes:

Creating a collaborative and respectful work environment grounded in team spirit and professionalism.

Offering working hours flexibility and remote work options to accommodate diverse needs.

Encouraging personal initiative and horizontal organizational structures .

Defining professional and skill development paths based on individual strengths and preferences, following the "right person in the right place" approach.

3. GOVERNANCE

Our governance practices are designed to be **clear and transparent**, ensuring that we manage our organization effectively and ethically. Our governance approach includes:

Ensuring all decision-making processes are transparent and aligned with our core values of integrity and accountability.

Relying on international certifications to maintain high standards across all operations.

Setting clear goals for continuous improvement in data security and management.

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2.2 TECHNICAL COMMITTEE

The **Technical Committee** is an internal working group responsible for overseeing and ensuring the **highest technical quality** of LCE methodologies and services. Established approximately six to seven years ago, the Committee emerged from the need to address varying interpretations of the Life Cycle Assessment (LCA) methodology across different areas. The goal was to establish a consistent and well-informed understanding of each LCA topic, both for external justification of the methodological approach and for creating internal guidelines. This approach was crucial for providing unified guidelines across all LCA-related services, ensuring consistency in internal and client interaction.

Over time, the Committee has evolved to become an integral part of the company's approach to sustainability, broadening its scope to oversee all LCE services.

Today, the Technical Committee performs several key functions:

- Creating internal guidelines: it establishes shared methodologies for various LCE services.
- Keeping LCE updated on regulations and methodologies: it monitors changes in European regulations and sustainability methodologies.
- Managing comprehensive training: it oversees all transversal and technical training within LCE.
- Exploring cutting-edge sustainability topics: it researches and evaluates emerging sustainability issues, assessing opportunities and risks, such as the role and impacts of artificial intelligence.

Since its foundation, the Technical Committee has played a crucial role in our commitment to **quality and sustainability**, guiding both the company's internal practices and the services provided to clients.

THE TECHNICAL COMMITTEE ORGANIZATION

The structure of the Technical Committee includes a "**core Committee**," consisting of a selection of a few highly qualified individuals with extensive experience in LCE's projects and services.



The Committee board meets three to four times yearly to define the covered areas, assign responsibilities, and discuss new sustainability developments. Beyond the core board, the Committee comprises a larger group of internal representatives for each sustainability topic. These representatives are in charge of studying regulatory developments, keeping colleagues informed of significant updates, and conducting training sessions.

The Committee's research and findings are gathered in the "**LCE Library**," a shared repository of guidelines, regulatory texts, and other operational files related to each sustainability topic covered by LCE services. These files make up **our technical know-how** and are used as training materials for new employees or for specific training sessions when necessary.

The Technical Committee represents LCE's technical heart, ensuring our methodologies are consistent, and aligned with the latest sustainability standards.

> SUPERVISION OF SUSTAINABILITY AREAS



CHAPTER 3 ENVIRONMENTAL IMPACT



3.1 MEASURING OUR CARBON FOOTPRINT

In 2019, we initiated the process of measuring and monitoring our Carbon Footprint, having previously done so for many of our clients.

As a consultancy firm, our Carbon Footprint may seem less significant compared to manufacturing companies, mainly because we do not consume raw materials-a significant contributor to emissions for many industries. However, it remains crucial for us to understand which aspects of LCE's operations contribute the most to our emissions and how we can optimize our performance.

Since 2019, we have calculated and certified our Carbon Footprint following the ISO 14064-1:2019 standard, one of the most widely recognized frameworks, alongside the GHG Protocol. This standard outlines the greenhouse gases to be included in the emissions inventory (CO_{α} CH_{μ} N₂O, NF₂, HFCs, PFCs, and SF₂) and categorizes emissions into direct and indirect sources. Direct emissions fall under the company's control, while indirect emissions stem from activities outside our direct oversight.

These emissions are further categorized by activity type. Until 2022, we calculated emissions across all categories except those related to the indirect use of our products. In 2023, we incorporated this category, allowing us to develop a comprehensive view of our company's total Carbon Footprint.



- · associated with the use of products from the organization
- from transportation
- from other sources

In conducting the Carbon Footprint calculation, we included **both the Turin and Mogliano** offices. Additionally, we accounted for the specific characteristics of LCE's working environment, particularly the impact of remote working. While remote work reduces the energy consumption of our offices, it simultaneously increases energy use in our employees' homes. To avoid underestimating our Carbon Footprint, this additional consumption was factored into the calculation.

The table below presents our Carbon Footprint results for 2023, while the following figure illustrates the trend since we began measuring in 2019.

ISO 14064-1 CATEGORIES AND SUBCAT

1. DIRECT EMISSIONS

Direct emission from stationary combustion Direct emission from mobile combustion Direct process emissions and removals from indust Direct fugitive emissions from the release of GHG in Direct emissions and removals from land use, land 2. INDIRECT FROM IMPORTED ENERGY Indirect emissions from imported electricity Indirect emissions from imported energy and other **3. INDIRECT FROM TRANSPORT** Indirect emissions from upstream transport and dis Indirect emissions from downstream transport and Indirect emissions from employee commuting Indirect emissions from client and visitor transport Indirect emissions from business travel 4. INDIRECT FROM PRODUCT USED BY THE ORGANIZAT Indirect emission from purchased goods Indirect emissions from capital goods Indirect emissions from the disposal of solid and lic Indirect emissions from the use of assets Indirect emissions from the use of other services 5. INDIRECT FROM PRODUCT SOLD Indirect emissions or removals from the use stage Indirect emissions from downstream leased assets Indirect emissions from end-of-life stage of the pro Indirect emissions from investments 6. INDIRECT GHG EMISSIONS FROM OTHER SOURCES Indirect ghg emissions from other sources **TOTAL GHG EMISSIONS 2023**



EGORIES	tCO ₂ e
	1.79
	1.79
	0
trial processes	0
anthropogenic system	0
use change and forestry	0
	5.44
	5.44
than electricity	0
	27.06
stribution for goods	0.22
distribution for goods	0
	6.11
	1.83
	18.89
ION	66.79
	5.74
	10.14
uid wastes	0.49
	0
	50.43
	0.01
of the product	0
	0
oduct	0.01
	0
	18.67
	18.67
	119.76

In 2023, the categories that contributed most significantly to our total emissions were "Indirect GHG emissions from products used by the organization" followed by "Indirect GHG emissions from transportation". The latter includes emissions from purchased products, services, and capital goods.

As clearly visible from the Figure below, the initial decrease in emissions in 2019, which stemmed from the complete cease of business travel during the COVID-19 pandemic, was followed by an increase as LCE's activities expanded and the number of employees grew. This resulted in a higher absolute quantity of emissions (tCO2e). However, thanks to remote working, business travel remains lower compared to pre-pandemic levels.

Focusing on the emissions for "Indirect GHG emissions from transportation," we leveraged our internal management system to gather data on business travel and conducted a survey to collect information on employees' commuting methods and distances traveled. Our analysis of business travel data has revealed that trains are the most commonly used means of transportation, followed by cars and planes, indicating a preference for less polluting options.

These data not only support the calculation of our Carbon Footprint but also provide insights into the primary modes of transportation used for business travel, helping us to plan for emissions reductions. For this reason, we have included a clause in employee contracts encouraging the use of transportation options with the lowest possible emissions for business travel.

GHG EMISSIONS TREND (tCO,e)



2023 GHG EMISSIONS - SCOPE CONTRIBUTION



SCOPE 3 EMISSIONS CONTRIBUTION







Other initiatives to reduce our Carbon Footprint include selecting cleansing detergents based on their environmental impact (e.g., certified under the Ecolabel scheme), offering our employees the opportunity to redeem old devices at a discounted price, and choosing company gadgets that can reflect our brand identity and encourage the adoption of low-impact behaviors in any aspect of life, including beyond work activities.

To track and monitor progress over the years, we rely on key performance indicators (KPIs) based on the number of employees, as shown in the following Figure

Excluding the 2020 anomaly, our emissions intensity has constantly decreased since 2021. In 2023, we achieved a 12% reduction compared to 2022 and a 3% reduction compared to 2019, confirming our positive trajectory. This reduction can be mainly linked to the increased use of trains for business travel over flights, as well as the promotion of cycling for commuting between home and work.

GHG INTENSITY LCE (tCO₂e/EMPLOYEE)







3.2 ENERGY **CONSUMPTION**

Our headquarter is located within Environment Park and, as such, is part of the Park's collective electricity supply. However, dedicated counters specific to our office allow us to track our consumption accurately, use primary data to measure our Carbon Footprint, and monitor usage over time. The office's consumption figures also account for additional usage related to common area services (e.g. restrooms, hallways, garage), as for the Mogliano office.

Regarding heat consumption, the Turin office operates independently from the district heating network serving the Environment Park and relies exclusively on electric heating devices. Nonetheless, a minor share of the energy consumed for heating common spaces is still charged to us and included in our Carbon Footprint. Similarly, the Mogliano office's heating is entirely electric, with no gas consumption involved.

The following table provides the electricity and gas consumption for both the Turin and Mogliano offices.

ENERGY TYPE (GJ) GRI 302-1		U.M.	2023
FUELS PURCHASED	METHANE, DIESEL AND TECHNICAL GAS	GJ	28
	ELECTRICITY	GJ	70
	HEAT	GJ	-
SELF-PRODUCED ENERGY	PHOTOVOLTAIC	GJ	-
	ELECTRICITY	GJ	-
ENERGY SOLD	THERMAL ENERGY	GJ	-
TOTAL ENERGY MANAGED		GJ	98
TOTAL ENERGY CONSUMPTION		GJ	98

3.3 INITIATIVES & PARTNERSHIPS

CLEVER INNOVATION POLE

LCE actively participates in local research and innovation initiatives through the Innovation Poles of the Piemonte Region. These Poles serve as coordination structures that bring together actors from different sectors-start-ups, research institutions, SMEs, and larger companies-with the aim of stimulating innovative ideas, technology transfer, and knowledge sharing.

Since 2019, LCE has been a member of the CLEVER Innovation Pole (Cleantech&Energy innoVation clustER), formerly known as POLIGHT. CLEVER is one of the seven Innovation Poles of the Piemonte Region, established in 2016 through the integration of POLIGHT and ENERMHY. The managing entities, Environment Park and Univer, have developed a joint three-year program focused on Energy and Clean Technologies. The Pole's activities are concentrated in areas such as energy efficiency, water resources, circular economy, infrastructure and distribution networks, sustainable mobility, and clean solutions.

Through our involvement with CLEVER, we have engaged in numerous research and development projects funded by European and Regional funds, which enabled us to expand our expertise and collaborate with companies and experts across various sectors.

SCLEVER

SMART MOBILITY

Over the years, the shared mindset for sustainable practices has increasingly inspired LCE employees to choose cycling as their primary mode of commuting. This growing passion for biking has fostered a community of cycling enthusiasts within LCE. Today, many team members have formed a group that regularly meets for rides during weekends or outside working hours to share their love for the sport and enjoy rides together.

To further support our commitment to smart mobility, our internal management system has been tracking commuting methods for several years. Employees can log whether they traveled to work by car, on foot, by public transport, or by bike, enabling us to monitor and promote more sustainable commuting practices. Additionally, by 2025, we plan to implement a long-term rental of a new electric company car for work-related trips.





CHAPTER 4 SOCIAL IMPACT



4.1 OUR TEAM

At LCE, we recognize that **people are our most valuable asset**, as the careful cultivation of our human capital is fundamental to our success. Over time, we have created a work environment that sets us apart in our industry, characterized by openness, collaboration, and mutual respect.

For us, "**Social Impact**" means committing to the well-being and professional growth of our employees, the promotion of diversity and inclusion, and the cultivation of a work environment that prioritizes respect, collaboration, and long-term employee engagement. Through these efforts, we aim to make a lasting, positive difference in the lives of our team members.



HIGHLIGHTS 2023

68% OF FEMALE EMPLOYEES 88% OF EMPLOYEES WITH A PERMANENT EMPLOYMENT CONTRACT'

31 EMPLOYEES (+ 15% WITH RESPECT TO 2022)

¹The remaining 12% of employees are currently in internship, training, or stabilization programs aimed at securing permanent contracts.



4.2 OUR WORKFORCE IN NUMBERS

At the end of 2023, the LCE team consisted of **31** employees², reflecting a **15%** increase compared to 2022. Of these, **88%** are employed with permanent contracts.

EMPLOYMENT CONTRACT 2023



EMPLOYMENT CONTRACT 2022



Notably, **72%** of the whole LCE team members³ are between **30** and **50** years old, 6% are over 50 years old, while the remaining 22% are under 30. This mix creates a dynamic and well-rounded team, combining the experience and wisdom of more seasoned professionals with the fresh perspectives and energy of younger talent.

EMPLOYEES BY AGE RANGE 2023



EMPLOYEES BY AGE RANGE 2022



³ Including both employees and board members



BOARD MEMBERS BY AGE RANGE 2022/2023



EMPLOYEE SENIORITY 2023



Even though the number of employees has grown by **58%** in the past five years, **33%** of LCE employees have been with the company for over five years, and 17% have been here for more than two years.

This achievement reflects LCE's commitment to employee management and care, which focuses on enhancing personal well-being and satisfaction, fostering professional growth, and promoting internal team cohesion. This approach not only supports long-term retention but also builds a strong, engaged, and motivated workforce.

NEW HIRINGS





GENDER DISTRIBUTION IN THE WORKPLACE

At LCE, promoting gender equality and workplace diversity isn't just an abstract value-it's a tangible reality. Currently, **68%** of our employees are women, marking a **12%** increase from 2022.

EMPLOYEES NUMBER BY GENDER



GENDER IN THE WORKPLACE 2023⁴



⁴ Including both employees and board members

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4.3 ORGANIZATIONAL VISION

Over time, LCE has developed an internal organizational model based on the creation of different Business Units (BUs), each overseen by one of the managers.

The formation of BUs was driven by the need for a better management and coordination of teams, particularly over distances, and to maintain a more orderly and transparent project reporting system. At the same time, this organizational approach has been crucial in balancing the desire to delve deeper and specialize in different areas of interest while remaining within a cohesive and organized structure.

Importantly, the BU model is not a series of isolated compartments. Instead, it fosters active collaboration and knowledge sharing among units. BUs exchange expertise on sustainability issues and work methodologies and often collaborate on joint projects. To further support this integration, the Technical Committee is vital in coordinating and harmonizing competencies across the BUs, serving as a platform where the various units align their expertise.

This cross-pollination ensures that **positive contamination** remains central to our organizational approach, driving innovation and continuous improvement while reflecting our commitment to both specialization and collaboration.

> By integrating diverse perspectives and fostering continuous interaction between our Business Units, we ensure that innovation and technical excellence remain at the heart of everything we do.





OUR CUSTOM **MANAGEMENT SOFTWARE**

LCE operates under an ISO 9001 certified Management System, ensuring compliance with recognized standards for quality and organizational efficiency. This system is supported by a range of tools, including our internal management software.

Developed internally, this tool was specifically designed to address our administrative, organizational, and efficiency requirements in line with the principles established by our ISO 9001 certification. From its initial development, the system has been tailored to enhance work and project management, with ongoing adjustments to meet our evolving needs. It is customized to align with our requirements, facilitating effective management of workdays and coordination across teams.

INTERNAL MANAGEMENT SOFTWARE



4.4 WORKPLACE **ENVIRONMENT**

In addition to our technical and organizational expertise, what sets us apart is our distinctive workplace environment.

On a professional level, our workplace is characterized by a constructive and non-competitive atmosphere, with a strong emphasis on teamwork. Tasks are allocated equitably based on individual skills and preferences, with an open dialogue between employees and management that actively considers individual inclinations. On a personal level, the people at LCE are united by a common mindset rooted in sustainable lifestyles and a commitment to shared ethical values of collaboration and mutual support.

To ensure that employee satisfaction and well-being are continuously monitored, every year LCE's HR department conducts an **anonymous work environment survey**. This year, on a scale of 1 to 5 (where 1 represents "completely unsatisfactory" and 5 represents "completely satisfactory"), **60%** of employees rated their workplace relationships at LCE with the highest score of 5, while the remaining 40% rated them with a 4, the next highest score.

> Through our care and attention to human capital, we have created a unique working environment free from toxic competitiveness, building a tight-knit team of willing, conscientious, and trustworthy individuals who share our values and passion for sustainability.

2024 GOAL: EMPLOYEE **MEAL VOUCHERS**

In response to feedback from the internal climate survey, LCE has set a goal for 2024 to implement **meal vouchers** for all employees. These vouchers will be allocated based on the prevailing pattern of remote working, with the understanding that most employees work on-site an average of two days per week.



4.5 HEALTH, SAFETY & **WELFARE**

EMPLOYEE HEALTH AND SAFETY 2023

At LCE, we are committed to the **following principles**:

- · Operating in compliance with mandatory requirements;
- **Preventing** safety risks;
- Developing safety awareness and training among our personnel;
- Maintaining transparent and proactive relationships with third parties;
- Actively involving all resources within the organizational structure.

These principles are communicated across all levels of the company, ensuring active participation from every member of the organizational structure.

Every team member at LCE undergoes thorough health and safety training, with regular updates to ensure compliance with regulatory legislation (reference D.Lgs. 81/08). The company's operations are office-based, with employees falling under the category of "video display terminal users," which corresponds to a low-risk category in terms of health and safety. Both LCE locations undergo an occupational health and safety risk assessment in accordance with the guidelines of Legislative Decree 81/08.

To ensure the effective implementation of occupational health and safety policies, LCE has established a **dedicated structure** overseen by an external RSPP (Prevention and Protection Service Manager). Appointments are conveniently scheduled during working hours at locations familiar to the employees to facilitate access to medical services. Furthermore, all employees are enrolled in the health fund stipulated by the collective agreement.

As a voluntary initiative, LCE has equipped its office with an Automatic External Defibrillator (AED), and a designated employee has completed the mandatory training course required to use it properly. Regarding emergency management, LCE adheres to the emergency plan of the host company, Environment Park, but has also trained personnel for fire safety and first aid, in addition to an RLS (Workers' Safety Representative) and designated supervisors.

NUMBER OF **INJURIES RESULTING** IN TEMPORARY DISABILITY

Π NUMBER OF INJURIES RESULTING **IN PERMANENT** DISABILITY



INTEGRATIVE CONTRACT

In 2023, LCE established a tailored company integrative contract in close collaboration with the Union, specifically designed to address the needs and realities of our organization. This contract introduces several changes, including:

I. Custom job descriptions: the contract introduces specific job descriptions tailored to reflect our company's actual roles, unlike the more generic profiles found in the national collective agreement. This allows for a more precise alignment between job roles and responsibilities. 2. Professional levels: new professional levels have been added to clarify career progression within the company. Each level now includes detailed role descriptions customized to fit our organizational structure and better define employees' duties and responsibilities. 3. Remote working: all aspects of remote working are now included in the company integrative contract, ensuring a comprehensive approach to work arrangements. 4. Employee loyalty programs: to promote long-term commitment, the contract introduces additional leave entitlements of 16 hours per year after 15 years of service. Furthermore, loyalty bonuses have been established after 10, 15 and 20 years of services. 5. Compensation: the contract also includes an increase in the base salary thresholds for each professional level, surpassing those set in 2023 by the national collective agreement.

The company integrative contract, which covers 100% of our employees, is a result of the productive collaboration we have maintained with the union. Over the years, this relationship has been characterized by positive and constructive dialogue, allowing us to develop various welfare tools and a robust contractual framework that benefits both our employees and the company, with several of our employees actively participating as union members.







REMOTE WORKING

LCE's approach to employee welfare revolves around the principle of "flexibility." All of our employees benefit from remote-working contracts, which allows them to work from different locations, manage their work hours effectively, and maintain a healthy work-life balance. This model enables employees to schedule their work according to their needs while meeting deadlines. Moreover, the remote-working arrangement includes various benefits to ensure high comfort while working remotely. These benefits consist of company-provided equipment such as laptops, ergonomic chairs, dual monitors, and a financial contribution for internet connectivity required for remote work.

Despite the flexibility of remote work, our two LCE offices in Torino and Mogliano Veneto are open to all employees. To encourage interaction and positive collaboration between teams, each Business Unit (BU) designates a weekly day when employees are encouraged to meet in the office.

Since the transition to the "remote working" contract, employee feedback has consistently been positive, highlighting the satisfactory balance between professional and personal life that work from home facilitates.

REWARD SYSTEM

Our reward system is designed to create a fair and collaborative work environment by aligning individual and team achievements with company success. Central to this system is our commitment to transparency, fairness, and the recognition of both collective and individual contributions. Moreover, within the framework of legal agreements on productivity bonuses, LCE has voluntarily reached an agreement with the union to offer de-taxed bonuses to its employees.

The reward system operates through our internal management software, which provides a comprehensive and objective basis for assessing project performance. We analyze various data points, such as project value, resource hours, travel costs, and any associated training expenses, to accurately assess each project's profitability. Rewards are calculated using a structured approach based on the determined profit. As per a union agreement, 15% of the Business Unit's (BU) profit is distributed equally among all team members with at least one year of service. This means that all BU members are equally recognized, regardless of individual contributions or workload.

In addition to this team-based reward, we also recognize individual leadership by awarding the project manager an extra 5% of the project's profit. This additional reward acknowledges the role of the project manager in guiding and driving the project to success, promoting both individual and collective excellence.

STOCK OPTIONS

In 2023, the LCE Board of Directors approved a stock option plan allowing the distribution of company shares. An agreement was reached with the union stipulating that employees at the managerial and senior levels with at least five years of service can acquire LCE shares. Additionally, employees with a minimum of 15 years of service, regardless of their level, are eligible to acquire shares through a simplified procedure.

To date, already 5 of LCE's employees have taken advantage of this opportunity to purchase company stock. This participation in stock options reflects our commitment to aligning employees' goals with LCE's success, offering them a direct investment in the company's growth and enabling them to share in its financial achievements.

4.6 **PROFESSIONAL** TRAINING

In a field driven by innovation and precision, maintaining and enhancing our technical expertise is crucial to our success. At LCE, we prioritize continuous learning and specialized training to keep our team at the forefront of sustainability developments.

Each year, we invest in the continuous education of our employees to:

- Keep everyone updated on regulatory, technical, or methodological changes across various sustainability domains.
- Ensure we maintain the high technical expertise that sets us apart in our field.
- Foster a stimulating work environment where learning and growth are constant, driven by individual interests and passions.

Two internal entities—the Technical Committee and the HR team—guide LCE training to reach these goals.

The LCE Technical Committee shapes internal training sessions based on specific technical needs. Each internal representative for the various sustainability topics monitors their area of expertise and proposes training sessions to update colleagues on significant changes or developments.



At the same time, the HR team, in collaboration with managers, oversees the complete spectrum of employee training, covering both mandatory and voluntary aspects, as well as periodic evaluation of performance and professional development:

- Mandatory training: this includes essential health and safety courses, such as general • workplace safety, and the specific course associated with a ""low"" risk level, which requires renewal every five years. Additionally, new employees undergo introductory training on privacy, corporate context, and organizational models, ensuring they adapt smoothly to our internal systems and guidelines.
- Voluntary training: managers can authorize employees to participate in relevant training • courses during work hours to address skill gaps or enhance competencies. At the same time, employees are encouraged to identify specific courses or specialized programs that align with their professional development needs or interests in collaboration with their managers.
- Performance and development reviews: the HR team conducts two annual meetings • with each employee and their direct manager to assess performance and professional development. These sessions are crucial for reviewing the employee's career path, addressing any challenges from both sides and setting future goals, including the identification of tailored training courses to support further development. In 2023, 100% of employees received a periodic performance and professional development evaluation.





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Social responsibility: practical training on managing gender equality according to UNI PdR 125:2022.

Regulatory and standards compliance: courses on food safety standards (FSSC 22000 V6) and updates on relevant industry regulations.

Communication and professional skills: workshops on public speaking and effective communication.

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In 2023, voluntary training covered a wide range of thematic areas, including:

courses on climate change, Carbon Footprinting, carbon trading, and climate policy, including related compliance reporting and

Technical competence and verification: training on GHG (Greenhouse gases) quantification and verification, LCA methodology, use of new tool platforms, and EPD Italy auditor

LANGUAGE SKILLS DEVELOPMENT

Recognizing that sustainability is an **international field**, LCE has always highly valued **language proficiency**. To support this, each Business Unit provides a budget of €750 per employee for language training. This allocation can be used to improve English language skills or to learn an additional language, with courses taken outside of regular working hours.

RIGHT PERSON IN THE RIGHT ROLE

Given the broad range of services and expertise at LCE, we implemented the "**"Right person in the right role**"" approach, a three-step process to ensure that each individual is positioned in the most suitable role within our projects, aligning their skills with the requirements of the task at hand. This initiative began with a comprehensive definition of internal job descriptions and a detailed mapping of competencies through structured individual meetings, a practice we have consistently maintained over the years. The goal is to match the right person to the right role, optimizing individual and organizational performance.

The key steps in the process are as follows:

- Workload monitoring: managers continuously monitor workloads using the internal project management system, complemented by weekly team meetings to assess task distribution and deadlines. This process is ongoing.
- **Competency definition:** together with the managers, the HR team has developed an evolving competency map, which details LCE's various areas of expertise. For each area, the proficiency of each employee is assessed on a scale ranging from ""none"" to ""expert."" These evaluations are updated twice a year through individual meetings, allowing HR to maintain an up-to-date competency file.
- Role alignment and professional improvement: based on the information gathered in steps
 1 and 2 and considering individual inclinations and preferences, the "right people for the right
 roles" are identified. This alignment process is continuously refined as the competencies
 within LCE grow and expand, ensuring that it accurately represents the current situation.
 Additionally, this step helps determine the specific training needed to enhance skills, allowing
 employees to further develop their expertise and contribute more effectively to their roles.

4.7 **TEAM-BUILDING ACTIVITIES** AND COMPANY RETREATS

At LCE, we value **team-building activities** and **company retreats** as opportunities to strengthen team dynamics and foster open discussions on various aspects of our work. These activities, which take place throughout the year, include a variety of experiences designed to promote **collaboration, creativity**, and **knowledge sharing** among our employees.

TEAM-BUILDING – COOKING GAME EXPERIENCE

In April 2023, LCE organized a Team-Building Cooking Game Experience at StudioFood33 in Turin. This event brought together all our employees for a culinary challenge where participants were divided into four teams, each composed of seven members. Under the guidance of professional chefs, the teams competed to prepare a three-course meal, which was then evaluated, with the winning team receiving recognition.

The event was marked by an atmosphere of camaraderie and healthy competition, with everyone sharing not only the joy of cooking but also the experience of dining and celebrating as a united team.



Among these events, our **biannual plenary sessions** are the occasions for the entire LCE team to come together. These gatherings provide a platform to align on company goals and achievements, to engage in training and recreational activities, and to have in-depth discussions about new opportunities and challenges within the sustainability sector.

TEAM-BUILDING - VISIT TO TRAVERSELLA

In December 2023, the whole LCE team visited Traversella, a small village in northern Piedmont. This experience, set in a valley rich with ancient villages and dense forests, offered a special opportunity to bond as a team while deepening our understanding of the region's history and natural heritage.



PLENARY SESSIONS

Twice a year, the entire LCE team participates in a company retreat that includes alignment and training activities, recreational events, and opportunities for open discussion. In 2023, the two plenary sessions were held in Turin, at the OGR and Environment Park, respectively.

These annual meetings are essential for sharing LCE's yearly achievements and objectives with the entire team, introducing internal updates, and discussing new development opportunities in terms of methodology and service offerings. The plenary time is divided between general presentations on the company's progress and developments, including significant updates, team or individual presentations from those wishing to share innovations or relevant issues, and open brainstorming sessions on new and exciting aspects of sustainability.

Given the breadth of topics and the high level of technical expertise among team members, these meetings become rich and stimulating opportunities for dialogue, where everyone brings their ideas, reflections, and research on a wide variety of subjects to the table.



CHAPTER 5 GOVERNANCE AND SUPERVISION



5.1 COMPANY **STRUCTURE**

In the complex landscape of sustainability consulting, LCE relies on a robust and transparent governance framework to navigate diverse thematic challenges. Our governance structure is built to ensure flexibility and cohesion within the organization, facilitating oversight and decision-making. At the core of this structure is our Board of Directors (BoD), which plays a pivotal role in guiding the company through its plans and operational strategies, covering the task of overseeing and approving LCE's decision-making processes, particularly regarding:

- the corporate business plan;
- budgets definition; •
- the hiring plan; •
- major investments; •
- corporate strategies;

The BoD, also referred to as the "Management Team", holds monthly meetings, with the goal of:

- reviewing the company's overall activities; •
- identifying areas of cross-functional collaboration between business units;
- defining strategic plans and monitoring the company's progress.

The BoD consists of five members: a chairman of the board, three managers, and one advisor.

BOARD OF DIRECTORS COMPOSITION



Every three months, the Board of Statutory Auditors, composed of a Chair and two additional members, reviews the company's financial accounts as presented by the BoD. Additionally, whenever the BoD holds a board meeting, members of the Board of Statutory Auditors are also present.







5.2 OUR QUALITY

As Life Cycle Engineering, we aim to provide top-level consultancy services and tools for managing sustainability aspects. Our goal is to represent a center of excellence in the environmental consultancy sector by:

- Acting as a reference point for our customers, supporting them in defining their sustainability strategy
- Providing tailor-made services to satisfy specific requirements
- Being a dynamic reality capable to foster innovation on our internal and external activities
- Successfully increasing our human and financial resources

Quality is the key ingredient that LCE employs in its organizational strategy to maximize company efficiency and guarantee service quality.

LCE is committed to the ongoing promotion of quality throughout its company structure by: implementing the existing management system pursuant to UNI EN ISO 9001:2015, with the goal of:

- Defining and formalizing all phases of a project's "lifecycle," accounting for proposals, • outcome elaboration, and follow-up management focused on customer satisfaction.
- Adopting continuous training of the human resources employed.
- Defining specific quality standards for a periodic review of the system.
- Adopting a sustainable approach in all our operations in order to be consistent with the • services offered to our clients.



OUR GOALS

CODE OF ETHICS

In 2024, LCE will establish an official Code of Ethics as a formal transcription of the core values on which LCE was founded and has continually upheld. This Ethical Code will ensure that our values are clearly articulated and embedded in all aspects of our practices as a valueoriented business.

ISO 27001 CERTIFICATION

27001

In 2025, LCE will implement its Information Security Management System based on the international standard ISO 27001, with the aim to:

UNI/PDR 125:2022 CERTIFICATION



In 2025, LCE aims to obtain certification according to the UNI/ PdR 125:2022 standard on gender equality. This certification requires the implementation of an effective gender equality management system, fully aligned with the UNI/PdR 125:2022 guidelines, as well as the adoption of specific KPIs related to gender equality policies within organizations. This commitment reflects our ongoing dedication to promoting equal opportunities and gender balance in the workplace.

• Prevent potential risks related to information security Identify and comply with applicable laws concerning data and information security

Define voluntary commitments relevant to our business from an information security perspective, fostering continuous improvement

CHAPTER 6



METHODOLOGY NOTE

This is the first sustainability report produced by Life Cycle Engineering SpA. The data and information herein refers to the financial year ended on December 31, 2023, and the reporting scope includes the following entities:

- Headquarter in Turin
- Operational and commercial office in Mogliano Veneto

The document was prepared in reference to the GRI Standards, as provided by the Universal Standard GRI 1: Fundamental Principles 2021, paragraph 3.

The indicators used are listed in the GRI Content Index.

The data and information reported in this document were collected through interviews and data collection forms. The structure of the document and the report's contents were shared and validated by LCE Board members.

The data are presented in comparative form with 2022 performance to assess performance trends over time; calculation methodologies are provided in the notes accompanying the information tables.

The document has not been subjected to third-party verification and will be available on the LCE website in compliance with the principles of transparency and wider circulation of information. Comments, requests, and opinions on this report can be emailed to *amministrazione@studiolce.it.*



SOCIAL DIMENSION - ADDITIONAL DATA AND INFORMATION

GRI 2-7

EMPLOYEES NUMBER BY GENDER

	2023	2022
MEN	10	9
WOMEN	21	18
TOTAL	31	27

EMPLOYEES BY AGE RANGE (YEAR)

	2023	2022
>50	0	0
30-50	23	22
<30	8	5
TOTAL	31	27







EMPLOYEE BY GENDER AND EMPLOYMENT CONTRACT

		2023				
	MALE	FEMALE	MALE TOTAL		FEMALE	TOTAL
INDEFINITE OR PERMANENT CONTRACT	8	19	27	8	15	23
TEMPORARY AND FIXED TERM CONTRACT	2	2	2 4		3	4
TOTAL	10	21	31	9	18	27

EMPLOYEE BY GENDER AND JOB TITLE

		2023		2022			
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	
PROJECT MANAGER	2	3	5	2	3	5	
CLERICAL	8	17	25	7	14	21	
WORKER	0	1	1	0	1	1	
TOTAL	10	21	31	9	18	27	

EMPLOYEE BY GENDER AND EMPLOYMENT CONTRACT

		2023				
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
FULL TIME EMPLOYEES	9	19	28	8	16	24
PART TIME EMPLOYEES	1	2	3	1	2	3
TOTAL	10	21	31	9	18	27

EMPLOYEE SENIORITY

	2023	2022
>5 <= 15	9	9
>2 <= 5	5	5
<= 2	17	13
TOTAL	31	27

TYPE OF DECISION-MAKING BODY

		2023					
		MEN	WOMEN	TOTAL			
BOARD OF DIRECTORS	N°	4	1	5			

TYPE OF DECISION-MAKING BODY

	TOTAL	MEN				W	OME	N	
		TOTAL	<30	30-50	>50	TOTAL	<30	30-50	>50
BOARD OF DIRECTORS Nº	5	4	0	2	2	1	0	1	0

GRI 401-1

HIRINGS

	2023	2022			
	NUMBER	NUMBER			
MEN	2	4			
WOMEN	3	5			
TOTAL	5	9			

TERMINATIONS (VOLUNTARY AND INVOLUNTARY)

	2023	2022
	N. OF TERMINATIONS	N. OF TERMINATIONS
MEN	0	0
WOMEN	1	0
TOTAL	1	0

HIRING AND TURNOVER RATE



⁵GRI 2-9 data is calculated based on the number of heads (headcount).



2023	
9%	
0,7%	

GRI 2-30

BARGAINING AGREEMENT

PERCENTAGE OF EMPLOYEES BY JOB TITLE, GENDER AND AGE GROUP

		2023			2022	
	AGE	%MEN	%WOMEN	AGE	%MEN	%WOMEN
	<30	0%	0%	<30	0%	0%
MANAGER	30-50	50%	25%	30-50	50%	25%
	>50	25%	0%	>50	25%	0%
	<30	0%	0%	<30	0%	0%
JR PROJECT MANAGER	30-50	42%	58%	30-50	42%	58%
	>50	0%	0%	>50	0%	0%
	<30	7%	17%	<30	5%	12%
CLERICAL	30-50	23%	53%	30-50	23%	60%
	>50	0%	0%	>50	0%	0%
	<30	50%	50%	<30	50%	50%
INTERNSHIP	30-50	0%	0%	30-50	0%	0%
	>50	0%	0%	>50	0%	0%

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ENVIRONMENTAL DIMENSION - ADDITIONAL DATA AND INFORMATION

GRI 305

TYPE OF GHG EMISSIONS

GRI 302-1

ENERGY TYPE (GJ)

	2023				U.M.	2023
	TOTAL KG CO ₂ e	FUELS PU GRI 302-	JRCHASED -1	METHANE, DIESEL AND TECHNICAL GAS	GJ	28
DIRECT (SCOPE 1) GHG EMISSIONS GRI 305-1	1.790	ENERGY	PURCHASED	ELECTRICITY	GJ	70
ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS GRI 305-2		302-1		HEAT	GJ	-
MARKET BASED	9.517	SELF-PR	ODUCED ENERGY	PHOTOVOLTAIC	GJ	-
LOCATION BASED	5.440	ENERGY	5010	ELECTRICITY	GJ	-
INDIRECT (SCOPE 3) GHG EMISSIONS GRI 305-3		ENERGY	SOLD	THERMAL ENERGY	GJ	-
MARKET BASED	113.020	TOTALE	NERGY MANAGED		GJ	98
LOCATION BASED	112.530	TOTAL E CONSUM	NERGY MPTION		GJ	98
TOTAL SCOPE 1+SCOPE 2MARKET+SCOPE 3 MARKET	124.327					
TOTAL SCOPE 1+SCOPE 2MARKET+SCOPE 3 LOCATION	119.760					



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	2-1 C HEADQUARTERS	Via Livo Via XXV Mogliar	rno 60 Turin (TO), 10144, Italy 'III Aprile 2/a no Veneto (TV), 31021, Italy		2-22 STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY	Letter to Stakeholders
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	2-3 A REPORTING PERIOD AND FREQUENCY	January Report	y 1 - December 31 2023; Annual		2-30 COLLECTIVE AGREEMENTS	
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	2-3 D CONTACT EMAIL	Ammini	istrazione@studiolce.it	GRI 205: ANTI- CORRUPTION 2010	205 - 3 CONFIRMED INCIDENTS OF CORRUPTION AND REMEDIAL 6 ACTIONS TAKEN	No cases have been recorded to date
	2-7 EMPLOYEES	Appenc	lix			
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			305-2 EMISSIONS SCOPE 2	3. Environmental impact
404-3 PERIODIC PERFORMANCE EVALUATION AND PROFESSIONAL DEVELOPMENT	4.6 Professional training		305-2 (A) GROSS VALUE OF INDIRECT GHG EMISSIONS FROM ENERGY CONSUMPTION (SCOPE 2) BASED ON GEOGRAPHIC LOCATION IN METRIC TONS OF CO_2 EQUIVALENT.	3. Environmental impact
404 PRO 404 EVA DEV	-2 EMPLOYEE SKILL DEVELOPMENT GRAMS -3 PERIODIC PERFORMANCE LUATION AND PROFESSIONAL ELOPMENT	-2 EMPLOYEE SKILL DEVELOPMENT 4.6 Professional training -3 PERIODIC PERFORMANCE LUATION AND PROFESSIONAL 4.6 Professional training ELOPMENT 4.6 Professional training	-2 EMPLOYEE SKILL DEVELOPMENT 4.6 Professional training GRAMS 4.6 Professional training -3 PERIODIC PERFORMANCE LUATION AND PROFESSIONAL 4.6 Professional training ELOPMENT	-2 EMPLOYEE SKILL DEVELOPMENT GRAMS 4.6 Professional training 305-2 EMISSIONS SCOPE 2 -3 PERIODIC PERFORMANCE LUATION AND PROFESSIONAL ELOPMENT 4.6 Professional training 4

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STANDARD GRI	DISCLOSURE	REFERENCE/NOTES		STANDARD GRI	DISCLOSURE	REFERENCE/NOTES	
	305-2 (B) GROSS VALUE OF INDIRECT GHG EMISSIONS FROM ENERGY CONSUMPTION (SCOPE 2) BASED ON GEOGRAPHIC LOCATION IN METRIC TONS OF CO_2 EQUIVALENT	3. Environmental impact			302-1 INTERNAL ENERGY CONSUMPTION WITHIN THE ORGANIZATION	3. Environmental impact	
	305-2 (C)INCLUDED GREENHOUSE GASES IN THE CALCULATION	3. Environmental impact			302-1 (A) TOTAL CONSUMPTION OF NON-RENEWABLE FUEL, INCLUDING TYPES OF FUELS USED	3. Environmental impact	
	305–2 (D) BASE YEAR FOR THE CALCULATION	3. Environmental impact		2016			
	305-2 (E) SOURCE OF EMISSION FACTORS AND PERCENTAGES OF GLOBAL WARMING POTENTIAL (GWP) USED OR REFERENCE TO	3. Environmental impact			RENEWABLE FUEL, INCLUDING TYPES OF	3. Environmental impact	
	GWP SOURCE				302-1 (C) TOTAL CONSUMPTION OF	3 Environmental impact	
GRI 305: EMISSIONS 2016	305-2 (G) STANDARDS, METHODOLOGIES, ASSUMPTIONS, AND/OR CALCULATION TOOLS UTILIZED	3. Environmental impact			ENERGY	o. Environmontal impaot	
	305-3 EMISSIONS SCOPE 3	3. Environmental impact					
	305-3 (A) GROSS VALUE OF OTHER INDIRECT GHG EMISSIONS (SCOPE 3) IN METRIC TONS OF CO2 EQUIVALENT	3. Environmental impact					
	305-3 (B) INCLUDED GREENHOUSE GASES IN THE CALCULATION	3. Environmental impact					
	305-3 (D) OTHER INDIRECT GHG EMISSION ACTIVITIES AND CATEGORIES (SCOPE 3) INCLUDED IN THE CALCULATIONS	3. Environmental impact					
	305-3 (F) SOURCE OF EMISSION FACTORS AND PERCENTAGES OF GLOBAL WARMING POTENTIAL (GWP) USED OR REFERENCE TO GWP SOURCE	3. Environmental impact					
	305-3 (G) STANDARDS, METHODOLOGIES, ASSUMPTIONS, AND/OR CALCULATION TOOLS UTILIZED	3. Environmental impact	-				

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For more information:

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